



Serial No. 09/779,497

**RESPONSE UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP 3624
Docket No.: 1095.1158**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Kazuya NISHINO

Serial No. 09/779,497

Group Art Unit: 3624

Confirmation No. 5669

Filed: February 9, 2001

Examiner: Havan, Thu Thao

For: ACCOUNTING METHOD

AMENDMENT AFTER FINAL REJECTION

Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

Attention: MAIL STOP AF

Sir:

This is in response to the Office Action mailed August 12, 2005, and having a period for response set to expire on November 12, 2005. A Petition for a First Month Extension of Time, together with the requisite fee, is enclosed thereby extending the response due date to December 12, 2005.

The following amendments and remarks are respectfully submitted. Entry of the claim amendments and reconsideration of the amended claims is respectfully requested, because it is believed that the claim amendments and remarks clarify the patentably distinguishing features of the present invention over the relied upon reference to place the application in condition for allowance.

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If there are any additional fees associated with filing of this Amendment, please charge the same to our Deposit Account No. 19-3935.